

Sample CSD COMMUNITY SCHOOL DISTRICT
2015 COMPLIANCE GUIDE SUPPLEMENT

Purpose: To document new or revised compliance items to be tested and/or document testing.

Source: Workpapers as referenced.

Scope: Compliance items tested each year are based on risk assessment.

Conclusion: Compliance selections and/or testing is documented per Compliance Guide and workpapers.

	FY15	FY16
Incharge		
Manager		
Independent Reviewer		

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In addition to the updated School Compliance Guide, we have made available this 2015 CSD Compliance Guide Supplement which details all changes made to the prior year CSD Compliance Guide. This Supplement may be used to update the prior year Compliance Guide in lieu of completing a new guide each year.

Sample CSD CSD 2015 COMPLIANCE GUIDE SUPPLEMENT

		Non-compliance Noted/FY		FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	
DISBURSEMENTS/EXPENDITURES:				Risk: H M L				Risk: H M L			
6. (15) For construction contracts (for bid/quote thresholds applicable prior to 1-1-15, refer to the 2014 Compliance Guide):											
a. (15) For public improvements with estimated total cost exceeding the competitive bid threshold established by Chapter 26.3 of the Code of Iowa (\$135,000 effective 1-1-15), determine the public hearing and bidding requirements of Chapters 26.3 through 26.13 of the Code of Iowa were followed:			2								
b. (15) Determine the District received competitive quotes for public improvement projects in accordance with Chapter 26.14 of the Code of Iowa for projects with estimated costs less than required bid thresholds but greater than the threshold amount established by the bid threshold committee per Chapter 314.1B of the Code of Iowa. (For a District with a population of less than 50,000, \$55,000 effective 1-1-15 and for a District with a population of 50,000 more, \$75,000 effective 1-1-15)			2								

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		Non-compliance Noted / FY		FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	
MISCELLANEOUS:											
1. Categorical Funding:											
j. (15) Teacher leadership supplement (3387) (Chapter 284 of the Code of Iowa).			2								
o. (15) Early literacy (3342) (Chapter 279 of the Code of Iowa).			2								
5. Foster Care Students – Obtain a copy of the District’s Foster Care Claim Form.											
a. (15) Determine students included in foster care are properly supported.			3								
b. (15) Determine revenue for foster care students has been recorded properly to source code 3121.			3								
d. (15) Determine the claim was filed timely (Due date is August 1).			3								
7. (15) State supplemental assistance for high-need schools:											
a. Determine whether moneys received were accounted for separately in accordance with Chapter 281.11(4) of the Code of Iowa.			2								
b. Determine whether expenditures were in accordance with Chapter 284.11(5) of the Code of Iowa.			2								